

Franchise Tax Board

NO ANALYSIS REQUIRED

Author: Figueroa Analyst: Kristina North Bill Number: SB 493
Related Bills: See
Previous Analysis Telephone: 845-6978 Amended Date: August 16, 1999
Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Birth Defects Research Fund

- ____ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ____ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ____ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- X MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is Neutral.
- ____ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- ____ OTHER - See comments below.

COMMENTS:

Under the Administration of Franchise and Income Tax Law, this bill would allow taxpayers to make a voluntary contribution on their personal income tax returns to the Birth Defects Research Fund, which would be placed on the tax return when another voluntary contribution fund is removed or for taxable years beginning on or after January 1, 2002, whichever occurs first. The fund remains in effect until January 1 of the fifth taxable year following its first appearance on the tax return, or January 1, 2007, whichever occurs first, unless a later enacted statute deletes or extends that date.

The August 16, 1999, amendment added that a later enacted statute, enacted prior to the applicable repeal date, may extend the repeal date.

Except for this change, the remainder of the department's analyses of the bill as introduced February 18, and amended April 29, May 13, and June 30, 1999, still applies.

Board Position:

____ S	____ NA	____ NP
____ SA	____ O	____ NAR
<u>X</u> N	____ OUA	____ PENDING

Franchise Tax Board Staff

Date

Kristina North

8/27/1999